IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

FRIDAY, THE 1ST JUNE 2007 / 11TH JYAISHTA 1929

WP(C).No. 16808 of 2007(A)

PETITIONER:

M.MUHAMMED SHERIEF,
RAMZAN TRADERS,
KARAMANA, THIRUVANANTHAPURAM.

BY ADV. SRI.S.ARUN RAJ

RESPONDENTS:

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1. COMMERCIAL TAX OFFICER,
KVAT, CIRCLE – II,
COMMERCIAL TAXES,
THIRUVANANTHAPURAM.

2. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES,
THIRUVANANTHAPURAM.

3. INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES,
THIRUVANANTHAPURAM.

BY ADV. SHRI. MOHAMMED RAFFIQ, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 01/06/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

WP(C) No. 16808 of 2007

Dated, this the 1st day of June, 2007

J U D G M E N T

Even though petitioner filed appeals against sales tax assessments both under KGST and CST Acts for 2003-2004, stay application was moved only against CST assessment for 2004-05. The appellate authority has directed payment of 50% vide Ext.P14 as condition for stay pending appeal. Petitioner's case is that payments are not credited so far as the assessments for 2003-04 are concerned. Having regard to the contentions raised, W.P. is disposed of with the following directions. The first respondent is directed to give full credit for the tax paid by the petitioner, both KGST and CST, and issue revised orders within one week from the date of production of details of payment and receipts by the petitioner. There will be stay against recovery of the balance arrears of tax due after rectification under the KGST and CST assessments for 2003-2004 and 2004-2005 on petitioner remitting 25% of the balance arrears of tax and interest due for both the years within a period of one month from now. The appellate authority is directed to take up the appeals out of turn and dispose

of the same within three months from the date of making payment as above.

Issue photocopy of the judgment today itself.

Sd/-

(C.N.RAMACHANDRAN NAIR, JUDGE)